


City of Alexandria, Virginia

Privileged and Confidential

MEMORANDUM

DATE: MAY 2, 2018

TO: MARK JINKS, CITY MANAGER
DEBRA COLLINS, DEPUTY CITY MANAGER
LAURA TRIGGS, DEPUTY CITY MANAGER
EMILY BAKER, DEPUTY CITY MANAGER
KENDEL TAYLOR, DIRECTOR OF FINANCE

FROM: ROBERT SNYDER, ACTING CHIEF INTERNAL AUDITOR 

SUBJECT: RELEASE OF AUDIT REPORT – RESULTS OF SURPRISE PETTY CASH COUNTS (AR 18 – 02)

Please find the attached referenced audit report. OIA staff performed a surprise petty cash count of 41 departmental petty cash funds and an unannounced close-out count of the daily receipts in the Treasury Division. The audit was part of OIA's annual work plan.

Of the 41 departmental petty cash funds, 23 were satisfactorily accounted for on the day of the surprise petty cash count. The remaining 18 petty cash funds had one (1) or more issues ranging from petty cash funds containing receipts that were more than 30 days old, to failure to submit a *Notification of Change of Custodians or Alternate Form* when an employee retires, resigns, or is promoted. All issues have been corrected by the departmental custodians and are considered closed.

A memorandum report containing the results of the departmental petty cash count was issued to the department heads on April 2, 2018. No responses were required.



Office of
Internal Audit
REPORT

**Results of
Surprise Petty Cash Counts**

AR18-02

May 2, 2018



Results of Surprise Petty Cash Counts

May 2, 2018

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This report has been approved for release and has been transmitted to the City Manager for information or such actions as may be indicated in the body of the report. The information contained in this report is considered privileged.

A handwritten signature in dark ink, appearing to read "Robert Snyder", is written over a horizontal line.

Robert Snyder

Acting Chief Internal Auditor

Report Distribution:

Mark Jinks,	City Manager
Debra Collins,	Deputy City Manager
Emily Baker,	Deputy City Manager
Laura Triggs,	Deputy City Manager
Kendel Taylor	Director of Finance

May 2, 2018

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EXECUTIVE SUMMARY

What We Reviewed

On December 1, 2017, the City had 41 authorized petty cash funds totaling \$19,610.00. Petty Cash funds are issued to City departments to facilitate (i) the processing and payment of minor purchases of small expendable items and for reimbursing minor travel expenses; and, (ii) to provide change for the completion of cash transactions. OIA staff performed a surprise petty cash count of the 41 petty cash funds and also performed a close-out count of the daily receipts in the Treasury Division. The audit was part of our annual work plan.

What We Found

- All cash/checks received and all credit card transactions processed by Treasury Division Cashiers were deposited intact and in a timely manner to the City's consolidated checking account.
- Twenty-three (23) petty cash funds were satisfactorily accounted for.
- Eight (8) petty cash funds contained receipts that were more than 30 days old.
- Seven (7) petty cash funds did not have a current *Notification of Change of Custodians or Alternate Form* on file with the Accounting Division.
- Five (5) petty cash funds contained an overage
- One (1) petty cash fund contained a discrepancy between its authorized amount and the amount listed in the MUNIS system petty cash subsidiary account.

The results of the audit indicate that the program is generally functioning in accordance with the administrative regulations. The number of petty cash funds have stabilized. In the most recent audit report dated November 2015; five (5) funds were closed due to inactivity. The current audit indicated that all funds were in use. The number of funds that contained no deficiencies increased from 41% to 56%, and the number of audit findings decreased from 38 to 21. The major issues identified in this audit were failure to promptly reconcile the petty cash funds, and departments not submitting the *Notification of Change of Custodians or Alternate Forms* to the Accounting Division when and employee retires, resigns, or is promoted.

What We Recommended

We recommended that departments ensure that custodians reconcile their petty cash funds every 30 days and that they submit the proper documentation to the Accounting Division during staffing changes.

Department Response

All issues identified during OIA's surprise count of departmental petty cash funds and surprise close-out count of the Treasury Division have been corrected.

Results of Surprise Petty Cash Counts



Results of Surprise Petty Cash Counts
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Surprise Petty Cash Count

Background

As part of its work plan the Office of Internal Audit (OIA) conducts audits of petty cash funds on a cyclical basis. The last audit of petty cash was completed on November 11, 2015 and included 38 audit findings. The major issues identified during that audit included a large number of funds that were not being utilized by departments, and a number of funds that did not match the City's financial system of record (MUNIS). Our audit will compare the results of the prior audit with the current conditions in the petty cash program.

Administrative Regulation 4-3 - Petty Cash Fund Procedures governs the use of petty cash funds within the City of Alexandria. On December 1, 2017, the City had 41 petty cash funds totaling \$19,610.00.

Departmental petty cash funds can be broken down into two (2) types. One type of petty cash fund, commonly referred to as a "petty cash fund" is used to facilitate the processing and payment of minor purchases of small expendable items and the reimbursement of minor travel expenses. The other type of petty cash fund, known as a "change fund," is used to provide change for the completion of cash transactions and cannot be used for purchases.

A subset of the change funds is the "revolving change fund". This type of fund is used for a period (summer pool season) or a special event (City Fall Festival) and may vary in amount depending on the event. Once the special event or pool season is finished, the revolving change fund is turned in. At the time of the audit no revolving change funds were open.

Purpose, Scope and Methodology

Purpose

Petty cash funds are subject to unannounced audits by either the Office of Internal Audit or other authorized persons. AR 4-3 requires that the results of all petty cash audits be reported to the Department Head responsible for the petty cash funds before being reported to the City Manager and Director of Finance.

During December 2017, Internal Audit staff conducted a surprise petty cash count of all petty cash funds in the City. In addition, we conducted a close-out count of the daily receipts in the Treasury Division. The audit was directed toward determining whether: (i) the Treasury Division deposited the daily receipts intact and in a timely manner into the City's checking account at SunTrust Bank; (ii) the custodians and alternate custodians in charge of the petty cash fund(s) assigned to their department adhere to the Administrative Regulation governing the use of petty cash funds; (iii) the authorized petty cash funds reflected on the subsidiary ledger physically

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exist; and, (iv) City records correctly reflect the current custodians and alternate custodians assigned by the Departments.

Scope and Methodology

We reviewed the petty cash Administrative Regulation and identified the custodian in charge of each fund. We counted each petty cash fund to verify that the petty cash physically existed and was intact, that the petty cash was maintained at the work site and was properly secured. During each count, we also reviewed the procedures used to operate the petty cash funds with each custodian. We also performed a close-out count of the daily receipts collected by the Treasury Division on December 12, 2017.

The audit was limited to a review of controls over petty cash funds assigned to City departments and the processing of daily receipts in the Treasury Division. Accordingly, we have no opinion on the overall adequacy of internal controls in other areas of operations within the departments reviewed.

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Findings and Recommendations

On December 1, 2017, the City had 41 petty cash funds totaling \$19,610.00. Results of the petty cash counts were provided to Department Heads by e-mail on April 2, 2018. The reports detailed the findings regarding the petty cash funds within the departments. The Petty Cash Summary Chart (Attachment 1, Page 8) details the results of the petty cash count for each specific fund. The Results of Surprise Petty Cash Count (Attachment 2, Page 11) contains a breakdown by department of the results of the petty cash count for each department.

1. Results of Surprise Close-out Count of the Treasury Division

On December 12, 2017 OIA staff members conducted a surprise close-out count of the Treasury Division, Finance Department. The Treasury Division maintains four authorized petty cash funds. Two of the funds (Treasury Fund I and Treasury Fund II) are valued at \$2,000 each and are used to reimburse departmental petty cash funds and individual requests for petty cash. The \$900 fund (Treasury Drawers) is divided into nine \$100 cashier change banks. The change banks are assigned to individual cashiers. The final fund (Treasury Fund III) is a \$200 auxiliary change fund used to provide change (coins and currency) to the cashiers.

On December 12, 2017, all cash/checks received and all credit card transactions processed by Treasury Division Cashiers were deposited intact and in a timely manner to the City's consolidated checking account. The only discrepancies noted were: a 40¢ overage in one of the Petty Cash Funds, an 83¢ of overages in two (2) of the cash drawers, and two (2) *Notification of Change of Custodians or Alternates Forms* needed to be updated. These results are similar to the previous audit in which two (2) overages and one (1) *Notification of Change of Custodians or Alternates Form* needed to be updated. The required petty cash custodian forms were submitted and the overages were deposited into the miscellaneous revenue account. Based on the actions taken, we consider the findings closed.

2. Results of Surprise Petty Cash Count

During our surprise count of the City's 41 petty cash funds, 23 (or 56%) petty cash funds were satisfactorily accounted for on the day of the audit. The remaining 18 funds (or 44%) contained one or more of the following issues: petty cash funds containing receipts over 30 days old, petty cash funds without a current *Notification of Change of Custodian Form* on file with the Accounting Division, petty cash funds containing overages, and petty cash funds containing a discrepancy between MUNIS and the amount on hand.

- **Twenty-three (23) petty cash funds were satisfactorily accounted for**

On the day of the audit, 23 or (56%) of the petty cash funds were satisfactorily accounted for. This is an improvement from the previous audit, in which 21 or (41%) of the petty cash funds were satisfactorily accounted for. The petty cash was found to be at their authorized level,

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secured in either a cash register or other secure receptacle (safe, locked cash box, filing cabinet, etc.), and did not contain receipts more than 30 days old. Accordingly, no recommendations were made with regard to these 23 petty cash custodians.

- **Eight (8) petty cash funds contained receipts over 30 days old**

Proper fund balance of petty cash funds is enforced by a requirement in AR 4-3 which requires petty cash custodians to replenish their petty cash funds on a monthly basis¹. On the day of the audit, eight (8) petty cash funds contained receipts that were over 30 days old. This is a decline in performance from the previous audit, in which six (6) petty cash funds contained receipts that were over 30 days old. The oldest receipt was dated March 1, 2017. The Custodians were advised to immediately replenish their petty cash funds.

- Fire Department Petty Cash – the \$50 petty cash fund contained three (3) receipts over 30 days old
- Fort Ward Petty Cash – the \$50 petty cash fund contained three (3) receipts over 30 days old
- DCHS Group Home – the \$200 petty cash fund contained five (5) receipts over 30 days old
- Sheriff's Office Petty Cash - the \$100 petty cash fund contained six (6) receipts over 30 days old
- Treasury Fund I – the \$2,000 petty cash fund contained five (5) receipts over 30 days old
- Court Service Unit 1 - the \$500 petty cash fund contained nine (9) receipts over 30 days old
- Court Service Unit 2 - the \$300 petty cash fund contained three (3) receipts over 30 days old
- Juvenile & Domestic Relations Fund - the \$300 petty cash fund contained one (1) receipt over 30 days old

- **Seven (7) petty cash funds with no notification of change of custodian form on file**

Accountability for petty cash is specified in AR 4-3 which states that when fund control changes hands; a *Notification of Change of Custodians or Alternate Form* be prepared². During our review, we found the custodians for seven (7) petty cash funds had been changed without

¹ AR 4-3 Petty Cash Procedures §V. A. To ensure that expenditures are promptly recorded, petty cash funds will be replenished at the end of each month, or more often if necessary.

² AR 4-3 §I. (E). Changes in petty cash custodians or alternates must be submitted to the Director of Finance on a "Petty Cash Notification of Change in Custodian or Alternate Form".

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processing the required *Notification of Change in Custodian or Alternate Form*. This finding is identical to the previous audit in which seven (7) petty cash funds did not have a correct *Notification of Change in Custodian or Alternate Form* on file with the Accounting Division. OIA left the form with the new custodian and the forms have been submitted to the Accounting Division. As a result of the actions taken, we consider the recommendation closed.

- Treasury Fund I - \$2,000
- Treasury Fund III - \$200
- OHA Lloyd House - \$50
- OHA Black History Change Fund - \$200
- RPCA Chinquapin - \$355
- RPCA Charles Houston - \$150
- TES C&I Division - \$100

- **Five (5) petty cash funds contained overages**

On the day of the audit, five (5) petty cash funds were over their authorized amount by a total of \$6.15. This is an improvement over the prior audit in which 11 petty cash funds totaling \$37.81 contained overages. All overages found during our review were immaterial in nature. All overages were turned over to OIA staff and have been deposited into the miscellaneous revenue account. We recommended the custodians review the petty cash regulation and reconcile their petty cash fund every 30 days or less. Accordingly, we consider the recommendation closed.

- Treasury Cash Drawers – the change fund contained an overage of .83¢
- Treasury Change Fund III – the petty cash fund contained an overage of .40¢
- Fire Department Petty Cash – the petty cash fund contained an overage of .43¢
- Planning Petty Cash Fund - the petty cash fund contained an overage of \$3.49
- Cora Kelly Recreation Center – the change fund contained an overage of \$1.00

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- **One (1) petty cash fund contained a discrepancy between MUNIS and amount on hand**

On the day of the audit, one (1) petty cash fund assigned to the Lyceum contained a discrepancy between the MUNIS system and the amount counted. This is an improvement over the prior audit in which four (4) petty cash funds contained similar discrepancies. In May 2013 the City's Accounting system of record, Performance Accounting was replaced by the MUNIS system. The conversion of data included consolidation of some petty cash funds.

- Account number 101248, Lyceum Change Fund was listed in the MUNIS system as having a balance of \$200.00. The petty cash count revealed that the balance was in fact \$250.00. Coordination was made between OHA and the Accounting Division and a journal voucher was processed to bring the balance of the account into line with the correct amount on hand.

In addition to these findings we noted that the Chinquapin Recreation center had a \$1.75 discrepancy in their locker fund that is used to reimburse customers that rent lockers from the recreation center. The discrepancy will be corrected the next time the lockers are emptied and is similar to the results from the prior audit.

Conclusions and Recommendations

We found that of the 41 authorized petty cash funds in the City, 23 were satisfactorily accounted for on the day of the audit. Of the remaining funds, eight (8) contained receipts over 30 days old, seven (7) did not have a current *Notification of Change of Custodian or Alternate Form* on file with the Accounting Division, five (5) contained overages, and one (1) fund contained a discrepancy between the amount on hand and the MUNIS system.

In comparison to the previous audit the total number of audit findings was reduced from 38 to 21. The percentage of funds that had the correct amount of funds on hand increased from 41% to 56%. The number of funds with overages was reduced from 11 to five (5). The only negative trends were an increasing number of funds that had receipts over 30 days old, and funds without a current *Notification of Change of Custodians or Alternate Form* on file with the Accounting Division.

Based on our audit we believe that the number of petty cash funds has stabilized and no major changes to the program are needed. The last audit resulted in the closure of five (5) accounts due to inactivity. During this audit it was apparent that all funds were in use. Petty cash custodians must ensure timely reconciliation and supervisors must ensure that a Notification of Change of Custodians or Alternate Form is submitted when an employee retires, resigns, or is reassigned.

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Department Responses

As required by AR 4-3, Section VIII, we reported the findings and recommendations to the Department Heads responsible for each petty cash fund and to their supervising Deputy City Manager. All corrective actions have been completed. No responses have been received from City Department Heads with regard to the findings in the April 2, 2018 memorandum reports issued by OIA. As a result of actions taken we consider all findings closed.

AR18 – 02 Attachment 1
Petty Cash
Summary Chart

Department		Account Number/Petty Cash Fund Name	Amount Counted	Authorized Value as of December 18, 2017	Over (Short)	Previous Audit Findings	Current Audit Findings
Circuit Court							
	Jury Pool	101224	8,000.00	8,000.00	-0-	None	None
City Clerk & Clerk of Council							
	City Clerk Change Fund	101204	50.00	50.00	-0-	(1)	None
City Manager's Office							
	CMO Petty Cash Fund	101225	100.00	100.00	-0-	(1), (3)	None
Code Administration							
	Code Petty Cash Fund	101205	50.00	50.00	-0-	(1)	None
Court Services Unit							
	Court Service Unit 1	101229	500.00	500.00	-0-	(3)	(3)
	Court Service Unit 2	101243	200.00	200.00	-0-	None	(3)
	Court Service Unit 3	101244	300.00	300.00	-0-	(5)	None
	Juv. & Dom. Rel. Fund	101254	300.00	300.00	-0-	(3)	(3)
Department of Community and Human Services							
	Mental Health Adult Petty Cash	101216	200.00	200.00	-0-	None	(3)
	Social Services	101220	400.00	400.00	-0-	None	None
	MH/MR/SA Admin	101238	200.00	200.00	-0-	(3)	None
	Mental Health St. Asaph Petty Cash	101241	50.00	50.00	-0-	None	None
	Mental Health King St Petty Cash	101242	200.00	200.00	-0-	None	None
Finance Department							
	Treasury Cash Drawers	101213	900.83	900.00	0.83	(1)	(1)
	Treasury Petty Cash I	101226	2,000.00	2,000.00	-0-	(1)	(3), (5)
	Treasury Petty Cash II	101227	2,000.00	2,000.00	-0-	(5)	None
	Treasury Change Fund III	101228	200.40	200.00	0.40	None	(1), (5)

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Petty Cash
Summary Chart**

Attachment 1

Department		Account Number/Petty Cash Fund Name	Amount Counted	Authorized Value as of December 18, 2017	Over (Short)	Previous Audit Findings	Current Audit Findings
Fire Department							
	101206	Fire Petty Cash	50.43	50.00	0.43	None	(1), (3), (4)
Office of Historic Alexandria							
	101201	Ft. Ward Change Fund	75.00	75.00	-0-	None	None
	101207	Archeology Petty Cash	50.00	50.00	-0-	None	None
	101209	Ft. Ward Petty Cash	50.00	50.00	-0-	(3)	(3)
	101212	Gadsby's Change Fund	260.00	260.00	-0-	None	None
	101219	Lyceum Petty Cash	50.00	50.00	-0-	None	None
	101240	Administration Petty Cash	50.00	50.00	-0-	(1), (5)	(5)
	101245	Apothecary Change Fund	260.00	260.00	-0-	None	None
	101248	Lyceum Change Fund	250.00	200.00	50.00	(6)	(6)
	101249	Black History Change Fund	200.00	200.00	-0-	(6)	(5)
	101261	Archeology Change Fund	200.00	200.00	-0-	(3)	None
	101262	Historic Alexandria Museum	260.00	260.00	-0-	(1)	None
Planning and Zoning							
	101221	Planning Petty Cash Fund	103.49	100.00	3.49	(1), (3), (5), (8)	(1)
Police Department							
	101203	Police	400.00	400.00	-0-	None	None
Recreation, Parks and Cultural Activities							
	101217	Chinquapin Recreation Center	353.25	355.00	(1.75)	(2)	(2), (5)
	101222	Dockmaster Change Fund	100.00	100.00	-0-	(5)	None
	101233	Admin Petty Cash	150.00	150.00	-0-	None	None
	101250	Charles Houston Change Fund	150.00	150.00	-0-	None	(5)
	101252	Cora Kelly Change Fund	51.00	50.00	1.00	None	(1)

Department	Account Number/Petty Cash Fund Name	Amount Counted	Authorized Value as of December 18, 2017	Over (Short)	Previous Audit Findings	Current Audit Findings
Recreation, Parks and Cultural Activities Continued.						
	101263 Torpedo Factory RPCA Fund	250.00	250.00	-0-	Est. 2017	None
Sheriff's Office						
	101211 Support Services	100.00	100.00	-0-	None	(3)
Transportation and Environmental Services						
	101236 C&I Change Fund	100.00	100.00	-0-	(5)	(5)
	101210 DASH Petty Cash	400.00	400.00	-0-	None	None
Voter Registration						
	101230 Registrar Petty Cash I	100.00	100.00	-0-	None	None

Legend and Petty Cash Status Table

The petty cash fund was satisfactorily accounted for on the day of the surprise petty cash count

- (1) Overage deposited into Miscellaneous Revenue
- (2) Locker Fund Difference
- (3) Receipts over 30 days old
- (4) Receipt from prior fiscal year
- (5) No notification of change in custodian
- (6) Discrepancy between MUNIS system and amount

* 10 Funds were closed between November of 2015 and December of 2017 and are not reflected on this table.

ALEXANDRIA CIRCUIT COURT JURY POOL			
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Prior Audit Findings	Current Audit Findings
101224	\$8,000.00	This Petty Cash fund was satisfactorily accounted for.	This Petty Cash fund was satisfactorily accounted for.
CITY CLERK AND CLERK OF CITY COUNCIL			
101204	\$50.00	An overage in the amount of \$12.10 was deposited into the Miscellaneous Revenue account. The department requested an increase in the petty cash fund in the amount of \$25.00.	This Petty Cash fund was satisfactorily accounted for.
CITY MANAGER'S OFFICE			
101225	\$100.00	An overage in the amount of \$1.00 was deposited into the Miscellaneous Revenue account. Two (2) receipts were identified as being over 30 days old.	This Petty Cash fund was satisfactorily accounted for.
DEPARTMENT OF CODE ADMINISTRATION			
101205	\$50.00	The petty cash fund had a .07¢ overage which was subsequently deposited into the miscellaneous revenue account.	This Petty Cash fund was satisfactorily accounted for.
COURT SERVICES UNIT			
101229	\$500.00	Receipts over 30 days	This fund contained nine (9) overdue receipts which totaled \$171.55. The oldest receipt was dated July 7, 2017.
101243	\$200.00	This Petty Cash fund was satisfactorily accounted for.	This fund contained three (3) overdue receipts which totaled \$58.90. The oldest receipt was dated September 26, 2017.
101244	\$300.00	No <i>Notification of Change of Custodians or Alternates Form</i> on file with the accounting division.	This Petty Cash fund was satisfactorily accounted for.

COURT SERVICES UNIT			
Continued			
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Prior Audit Findings	Current Audit Findings
101254	\$300.00	Receipts over 30 days	This fund contained one (1) overdue receipt which totaled \$10.00. The receipt was dated October 20, 2017.
DEPARTMENT OF COMMUNITY AND HUMAN SERVICES			
101216	\$200.00	This Petty Cash fund was satisfactorily accounted for.	This fund contained five (5) overdue receipts which totaled \$86.49. The oldest receipt was dated October 29, 2017.
101220	\$400.00	This Petty Cash fund was satisfactorily accounted for.	This Petty Cash fund was satisfactorily accounted for.
101238	\$200.00	Overage in the amount of .25 was deposited into miscellaneous revenue	This Petty Cash fund was satisfactorily accounted for.
101241	\$50.00	This Petty Cash fund was satisfactorily accounted for.	This Petty Cash fund was satisfactorily accounted for.
101242	\$200.00	This Petty Cash fund was satisfactorily accounted for.	This Petty Cash fund was satisfactorily accounted for.
FINANCE DEPARTMENT TREASURY DIVISION			
101213	\$900.00	Overage in the amount of .05 was deposited into Miscellaneous Revenue	Overages in the amount of .83¢ were identified in two (2) cash drawers. The overage was deposited into Miscellaneous Revenue.
101226	\$2,000.00	Overage in the amount of .05 was deposited into Miscellaneous Revenue	This fund contained five (5) overdue receipts which totaled \$292.55. The oldest receipt was dated November 3, 2017. In addition, this fund did not have a current <i>Notification of Change of Custodians or Alternates Form</i> on file with the accounting division.

FINANCE DEPARTMENT TREASURY DIVISION			
Continued			
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Prior Audit Findings	Current Audit Findings
101227	\$2,000.00	This fund did not have a current <i>Notification of Change of Custodians or Alternates Form</i> on file with the Accounting division.	This Petty Cash fund was satisfactorily accounted for.
101228	\$200.00	This Change fund was satisfactorily accounted for.	Overages in the amount of .40¢ were identified in this fund. The overage was deposited into Miscellaneous Revenue. In addition, this fund did not have a current <i>Notification of Change of Custodians or Alternates Form</i> on file with the accounting division.
FIRE DEPARTMENT			
101206	\$50.00	This Petty Cash fund was satisfactorily accounted for.	<p>(1) An overage in the amount of .43¢ was identified in the petty cash fund. The overage was deposited into Miscellaneous Revenue.</p> <p>(2) The fund contained three (3) overdue receipts which totaled \$37.01.</p> <p>(3) One receipt was from prior fiscal year.</p>
OFFICE OF HISTORIC ALEXANDRIA			
101201	\$75.00	This Change fund was satisfactorily accounted for.	This Change fund was satisfactorily accounted for.
101207	\$50.00	This Change fund was satisfactorily accounted for.	This Change fund was satisfactorily accounted for.
101209	\$50.00	One receipt was recorded as being over 30 days old.	Contained three (3) receipts that were over 30 days old.
101212	\$260.00	This Change fund was satisfactorily accounted for.	This Change fund was satisfactorily accounted for.

OFFICE OF HISTORIC ALEXANDRIA			
Continued			
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Prior Audit Findings	Current Audit Findings
101219	\$50.00	This Change fund was satisfactorily accounted for.	This Change fund was satisfactorily accounted for.
101240	\$50.00	(1) Overage of .27¢ deposited into miscellaneous revenue account. (2) <i>Petty Cash Notification of Change in Custodians or Alternates Forms</i> not on file with Accounting Division	<i>A Notification of change of custodians or Alternates form</i> was not on file with the Accounting Division.
101245	\$260.00	This Change fund was satisfactorily accounted for.	This Change fund was satisfactorily accounted for.
101248	\$200.00	Account incorrectly converted in MUNIS system. Accounting processed JV to reflect amount on hand.	This fund contained \$250.00 when counted. Accounting corrected the fund to reflect the amount on hand.
101249	\$200.00	Account incorrectly converted in MUNIS system. Accounting processed JV to reflect amount on hand.	<i>A Notification of change of custodians or Alternates form</i> was not on file with the Accounting Division.
101261	\$200.00	One (1) receipt was over 30 days old.	This Change fund was satisfactorily accounted for.
101262	\$260.00	Overage in the amount of .50¢ was deposited into miscellaneous revenue	This Change fund was satisfactorily accounted for.
PLANNING & ZONING DEPARTMENT			
101221	\$100	(1) No notification of change of custodian was submitted to the Accounting Division (2) Overage in the amount of \$1.01 was identified during the audit. (3) Five (5) receipts were over 30 days old. (4) One (1) transaction was reimbursed for an amount greater than \$30.00	An overage in the amount of \$3.49 was identified during the audit. The overage was deposited into Miscellaneous Revenue.
POLICE DEPARTMENT			
101203	\$400.00	This Petty Cash fund was satisfactorily accounted for.	This Petty Cash fund was satisfactorily accounted for.

RECREATION, PARKS & CULTURAL ACTIVITIES			
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Prior Audit Findings	Current Audit Findings
101222	\$100.00	<i>A Petty Cash Notification of Change in Custodians or Alternates Form</i> was not on file with the Accounting Division.	This Change fund was satisfactorily accounted for.
101233	\$150.00	This Petty Cash fund was satisfactorily accounted for.	This Petty Cash fund was satisfactorily accounted for.
101217	\$355.00	.50 shortage in locker fund will be made whole when lockers are emptied.	<i>A Petty Cash Notification of Change in Custodians or Alternates Form</i> was not on file with the Accounting Division. A \$1.75 difference for the locker fund will be reimbursed when the lockers are emptied.
101250	\$150.00	This Change fund was satisfactorily accounted for.	<i>A Petty Cash Notification of Change in Custodians or Alternates Form</i> was not on file with the Accounting Division.
101252	\$50.00	This Change fund was satisfactorily accounted for.	Overage in the amount of \$1.00 was deposited into miscellaneous revenue.
101263	\$250.00	Fund not in operation at time of last audit.	This Change fund was satisfactorily accounted for.
ALEXANDRIA SHERIFF'S OFFICE			
101229	\$100.00	This Petty Cash fund was satisfactorily accounted for.	This fund contained six (6) overdue receipts which totaled \$79.14. The custodian was advised to immediately replenish their petty cash fund.

TRANSPORTATION AND ENVIRONMENTAL SERVICES			
Petty Cash Account Number	Authorized Amount of Petty Cash Fund	Prior Audit Findings	Current Audit Findings
101210	\$400	The petty cash fund was satisfactorily accounted for on the day of the surprise petty cash count	This Petty Cash fund was satisfactorily accounted for.
101236	\$100	<i>A Notification of change of custodians or Alternates Form</i> was not on file with the Accounting Division.	<i>A Notification of change of custodians or Alternates Form</i> was not on file with the Accounting Division.
OFFICE OF VOTER REGISTRATION			
101230	\$100.00	The petty cash fund was satisfactorily accounted for on the day of the surprise petty cash count	This Petty Cash fund was satisfactorily accounted for.

